

PART - I**HARYANA GOVERNMENT****LAW AND LEGISLATIVE DEPARTMENT****Notification**

The 30th September, 2020

No. Leg. 36/2020.— The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 16th September, 2020 and is hereby published for general information:-

HARYANA ACT NO. 26 OF 2020**THE HARYANA VALUE ADDED TAX (AMENDMENT) ACT, 2020**

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ACT

further to amend the Haryana Value Added Tax Act, 2003.

Be it enacted by the Legislature of the State of Haryana in the Seventy-first Year of the Republic of India as follows :-

1. (1) This Act may be called the Haryana Value Added Tax (Amendment) Act, 2020. Short title and commencement.
 (2) It shall be deemed to have come into force with effect from the 31st March, 2020.
2. After section 18 of the Haryana Value Added Tax Act, 2003, the following section shall be inserted, namely :- Insertion of section 18A in Haryana Act 6 of 2003.

“18A. Power of Government to extend time limit in special circumstances.- (1) Notwithstanding anything contained in this Act, the Government may, by notification, extend the time limit specified in, or prescribed or notified under this Act in respect of actions which may not be completed or complied with due to force majeure in respect of goods included in the Entry 54 of the State List in the Seventh Schedule to the Constitution.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.- For the purposes of this section, the expression “force majeure” means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.”.
3. (1) The Haryana Value Added Tax (Amendment) Ordinance, 2020 (Haryana Ordinance No. 2 of 2020), is hereby repealed. Repeal and saving.
 (2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

BIMLESH TANWAR,
Administrative Secretary to Government, Haryana,
Law and Legislative Department.